

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT TACOMA

UNITED STATES OF AMERICA,

Plaintiff,

v.

THERON-JAY MARRS,

Defendant.

CASE NO. CR21-5276 BHS

ORDER

This matter is before the Court on Defendant Theron Marrs' Motion for Early Termination of Probation. Dkt. 17. Following Marrs' guilty plea to one count of evasion of payment of taxes, Judge Michael H. Simon of the United States District Court for the District of Oregon sentenced Marrs to five years of probation. Dkts. 2-2; 2-4; 2-5. His term of probation commenced on January 8, 2021. *See* Dkts. 2-5; 19 at 1. On August 4, 2021, this Court accepted a transfer of jurisdiction of Marrs from the District of Oregon. To date, Marrs has served just over 36 out of 48 months of his term of probation, paid his restitution in full, and remained in compliance with the terms and conditions of probation.

1 The United States Probation Office does not oppose or support early termination,
2 but rather “defers to the Court’s discretion.” Dkt. 19 at 2. It commends Marrs on his
3 compliance with the terms of his judgment and acknowledges that generally after 18
4 months of successful supervision there is a presumption in favor of early termination for
5 defendants who are not career offenders and who do not pose safety risks. *Id.* Despite
6 Marrs’ compliance and this presumption, Probation expresses concerns “about him
7 operating a self-sustaining ministry,” including his “taking a monthly draw that is not
8 technically income but appears to be used as support for living expenses.” *Id.*

9 The Government opposes early termination of probation. Dkt. 20. It shares
10 Probation’s concern over his potential use of monthly “draws” from his ministry for
11 living expenses, and adds that the Internal Revenue Service (IRS) asserts that Marrs is
12 potentially not filing accurate tax returns. *Id.* at 1. Based on these concerns, the
13 Government argues that Marrs needs closer supervision rather than early termination of
14 probation. *Id.* at 2.

15 This is not Marrs’ first attempt to terminate his probationary sentence early. In
16 February 2023, the Court denied his motion for early termination of probation. Dkt. 16.
17 In that order, the Court acknowledged that Marrs had fully paid restitution, but ultimately
18 concluded that termination at that point was “premature.” *Id.* The Court’s conclusion
19 rested in part on Probation’s concerns with issues regarding Marrs’ 2020 tax returns.
20 However, the Court invited Marrs to move again for early termination in one year,
21 indicating that, “[i]f he remains in full compliance with the conditions of probation, the
22 Court will likely grant that motion.” *Id.*

1 A year has passed with Marrs remaining in compliance with the conditions of
2 probation. He has paid all restitution and completed all tasks set forth under the
3 judgement. He asserts he resolved the issues with his 2020 tax return filings and indicates
4 that he remains in communication with the IRS to resolve any remaining tax issues. Dkt.
5 17 at 2. As Marrs observed, the “IRS has clear authority to handle the remaining tax
6 matters or accounting adjustments” and paragraph 7 of his judgment reserves his right to
7 IRS due process to resolve such matters over time. Dkt. 17 at 2.

8 The Court concludes that terminating Marrs’ probation is now warranted. He has
9 complied completely with the terms of the judgment, paid restitution in full, and served
10 three out of five years of his term of probation. He poses no threat to public safety and
11 does not qualify as a career offender. The unsubstantiated concerns with his taxes as
12 expressed by Probation and the Government do not provide sufficient reason to continue
13 his current probationary period. Such issues are under the purview of the IRS. In his
14 reply, Marrs criticizes both Probation and the Government as misleading the Court. Dkt.
15 21. The Court does not condone that criticism and concludes that both offices were
16 reasonable in the positions taken.

17 Complete compliance with the conditions of probation for an extended period
18 demonstrates rehabilitation and that the possibility of early termination provides incentive
19 to defendants to do well on supervision. Here, Marrs’ sustained compliance and
20 completed restitution warrant early termination of probation.

21 Accordingly, it is hereby **ORDERED** that the Motion for Early Termination of
22 Probation, Dkt. 17, is **GRANTED**.

1 Dated this 25th day of January, 2024.

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4 BENJAMIN H. SETTLE
5 United States District Judge
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